

SUPPLEMENTARY INSTRUCTIONS FOR IDAHO CITIES 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for this government, please include the following fiscal activities:

This city general government
Business improvement districts
Joint powers boards for the operation of emergency communications services (municipal)
Local improvement districts
Mosquito abatement districts
Urban renewal agencies

PART 2 - REVENUES

3. B. Local sales taxes

6. Public utilities sales tax (code T15)

Include

- Public utility franchise taxes

8. Other sales tax (code T19)

Include

- Hotel/motel transient taxes

3. C. Licensing and permit taxes

5. Occupation and business licensing and permit taxes (code T28)

Include

- Cable TV licenses
- Inspection fees required in connection with the issuance or renewal of a business license or permit

6. Other licensing and permit taxes (code T29)

Include

- Building permits, and other licenses and permits

4. Intergovernmental revenues

A. Streets and highways

From other local government (code D46)

Include

- Receipts from county road and bridge fund

From the State (code C46)

Include

- State highway grants

M. General support (unrestricted) – From the State (code C30)

Include

- State revenue sharing (sales tax)
- Liquor profits apportionment

N. All other

From other local government (code D89)

Include

- Other local governments (shared grants)

From the State (code C89)

Include

- Historical preservation
- Highway safety
- Water pollution control
- Urban mass transportation planning
- Law enforcement and public safety grants
- Aeronautic facilities
- Civil defense
- Disaster aid
- Job Partnership Training Act
- Library grants
- Park and recreations grants
- All other state grants and reimbursements

PART 3 – EXPENDITURES.

11. Personnel expenditures (code Z00)

Include

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage

PART 4 - INDEBTEDNESS

12. Long-term debt

A. Debt for public purposes

Include

- Long-term debt and interest bearing short-term debt transactions of this city government, its boards and commissions, and utilities it runs and operates

B. Debt for private purposes

Include

- Industrial revenue, mortgage revenue, pollution control
- Public debt bonds for privately owned business purposes